

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

Tele: 033-2225-4058 Fax : 033-2225-3461

E-mail : contact@kcl.net.in website : www.kcl.net.in

August 12, 2024

The Manager – Listing
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Sub : Unaudited Standalone Financial Results for the First Quarter ended 30th
June, 2024

Scrip Code - 539393

Further to our letter dt. 24th July, 2024 , we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations') the following, as approved by the Board of Directors of the Company ('the Board') at the meeting held today, i.e. 12th August, 2024 :

- (1) Unaudited Standalone Financial Results of the Company, for the First Quarter ended 30th June, 2024;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the First Quarter ended 30th June, 2024; and
- (3) Limited Review Reports from the Statutory Auditors, M/s. P. K. Mundra & Co., on the aforesaid Standalone Unaudited Financial Results , for the First Quarter ended 30th June, 2024.
- (4) Appointment of new Independent Director.

The Board meeting commenced at 4:00 p.m. and concluded at 4:55 p.m.

Yours faithfully

For Kabra Commercial Limited

Apeksha Agiwal

Company Secretary & Compliance Officer

M No : ACS 41564

Encl : as above.

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

PART I		[Rs, in lakhs]			
Sl.No.	Particulars	Quarter Ended		Year	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from operations				
	(a) Revenue from operations	318.73	586.10	411.81	1957.73
	(b) Other Income	44.80	-28.41	33.82	113.88
	Total income from operations (net)	363.53	557.69	445.63	2071.61
2	Expenses :				
	(a) Transportation & Direct Expenses	222.86	465.51	402.24	1792.59
	(b) Employee benefits expenses	5.08	6.60	5.24	23.30
	(c) Finance Cost	21.03	23.67	19.40	80.51
	(d) Depreciation and amortization expenses	1.39	1.64	0.64	3.67
	(e) Other expenses	10.75	46.01	24.94	72.31
	Total expenses	261.11	543.43	452.46	1972.38
3	Profit / (Loss) before exceptional items & tax (1-2)	102.42	14.26	-6.83	99.23
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	102.42	14.26	-6.83	99.23
6	Tax expense:				
	(a) Current Tax	30.78	17.17	3.52	31.41
	(b) Deferred Tax	0.00	-0.14	0.00	-0.14
	Total Tax Expense	30.78	17.03	3.52	31.27
7	Profit / (Loss) for the period (5 - 6)	71.64	-2.77	-10.35	67.96
8	Other comprehensive income / (Loss) net of Tax	81.99	130.06	181.54	416.34
9	Total Comprehensive Income after Tax (7 + 8)	153.63	127.29	171.19	484.30
10	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00
11	Other Equity (excluding revaluation reserve)	0.00	0.00	0.00	1775.22
12	Earnings per share (of Rs. 10/- each) (not annualised)				
	(a) Basic	2.44	-0.10	-0.35	2.31
	(b) Diluted	2.44	-0.10	-0.35	2.31

For KABRA COMMERCIAL LTD.

Deew
Managing Director*Apeksha Agiwal*APEKSHA AGIWAL
Company Secretary
Membership No. 41564

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(CIN : L67120WB1982PLC035410)

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STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2024

Sl. No	(Rs. in lacs)	Standalone			
		Quarter Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
	Particulars				
1	<u>SEGMENT REVENUE</u>				
	A.Coal/Coke Transportation & Service / Commission	318.73	586.10	411.81	1957.73
	B.Investment & Finance	32.26	-54.37	9.02	13.00
	C.Unallocated	12.55	25.96	24.80	100.88
	Total Segment Revenue (A+B+C)	363.54	557.69	445.63	2071.61
	Less : Inter Segment Revenue	44.81	-28.41	33.82	113.88
	Revenue from Operations	318.73	586.10	411.81	1957.73
2	<u>SEGMENT RESULT</u>				
	(Profit before Tax from each segment)				
	A.Coal/Coke Transportation & Service / Commission	95.87	120.60	9.57	165.15
	B.Investment & Finance	31.09	-93.06	-10.78	-30.87
	C. Unallocated Income	12.55	25.95	24.80	100.87
	Total	139.51	53.49	23.59	235.15
	Less: i) Interest	21.03	23.66	19.40	80.50
	ii) Other un-allocable expenditure	16.06	15.57	11.02	55.42
	Total Profit before Tax	102.42	14.26	-6.83	99.23
3	<u>SEGMENT ASSETS</u>				
	A.Coal/Coke Transportation & Service / Commission	628.71	388.60	361.64	388.60
	B.Investment & Finance	1648.73	1464.58	857.51	1464.58
	C.Others- Unallocable	2078.93	1845.91	2227.78	1845.91
	Total Assets	4356.37	3699.09	3446.93	3699.09
4	<u>SEGMENT LIABILITIES</u>				
	A.Coal/Coke Transportation & Service / Commission	356.32	249.53	17.78	249.53
	B.Investment & Finance	225.57	150.57	2.85	150.57
	C.Others- Unallocable	1487.83	1196.04	1625.37	1196.04
	Total Liabilities	2069.72	1596.14	1646.00	1596.14

Note :

- i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.08.2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results for the first quarter ended 30-06-2024.
- ii) Segment Report as at 30.06.2024 is attached
- iii) The above financial results are on Standalone Basis.
- iv) No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought.
- v) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- vi) Figures for the previous periods have been regrouped / reclassified to conform to the classification of the current period.

By Order of the Board
For Kabra Commercial Limited
Rajesh Kumar Kabra
Managing Director
DIN: 00331305

Place : Kolkata

Date : 12.08.2024

For KABRA COMMERCIAL LTD.

Dr. Anurag
Managing Director

Apeksha Agiwal
APEKSHA AGIWAL
Company Secretary
Membership No. 41564

KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.

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Corporate Identity Number (CIN) L67120WB1982PLC035410)

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

S.No	Particulars	₹ Rs. in Lacs			
		Standalone			
		Quarter Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Total Income from operations	363.53	557.69	445.63	2071.61
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	102.42	14.26	-6.83	99.23
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	102.42	14.26	-6.83	99.23
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	71.64	-2.77	-10.35	67.96
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	153.63	127.29	171.19	484.30
6	Equity Share Capital (Face Value of ₹ 10/- each)	294.00	294.00	294.00	294.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	1775.22
8	Earnings Per Share (Face value of ₹ 10/- each)(not annualised)				
	a)Basic	2.44	-0.10	-0.35	2.31
	b)Diluted	2.44	-0.10	-0.35	2.31

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.08.2024. The Statutory Auditor of the company have carried the Limited Review Report of the above Standalone Unaudited Financial Results for the first quarter ended 30th June, 2024.

2. The above is an extract of the detailed format of financial results for the first quarter ended 30th June, 2024 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange website (www.bseindia.com), (www.cse-india.com) and on the Company's website (www.kcl.net.in).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date : 12th August, 2024

By order of the Board
Rajesh Kumar Kabra
Managing Director
DIN-00331305

For KABRA COMMERCIAL LTD.

Dr. Anu
Managing Director

Apeksha Agiwal
APEKSHA AGIWAL
Company Secretary
Membership No. 41564

P. K. Mundra & Co.

CHARTERED ACCOUNTANTS

"Diamond Chambers" Block - II, 8th Floor, Unit No. 8K
4, Chowringhee Lane, Kolkata - 700016, Ph. : 4003-0204, 4001-9259
Fax : 2252-2161, E-mail : pkmundra@gmail.com

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED

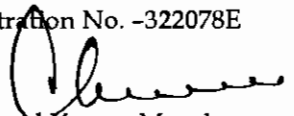
We have reviewed the accompanying statement of unaudited financial results of Kabra Commercial Limited ("the Company") for the Quarter June 30th 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted an procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PK Mundra & Co.
Chartered Accountants
Firm Registration No. -322078E


CA Pramod Kumar Mundra
Proprietor
(Mem. No.: - 052302)

Place: Kolkata

Date: 12.08.24

UDIN: 24037302BKHQ0CG895

